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IN THE HIGH COURT OF KARNATAKA AT BANGALORE.

DATED THIS THE 2nd DAY OF JUNE, 1998.

BEFORE

THE HON'BLE MR. JUSTICE V.K. SINGHAL

WRIT PETITION No. 13302 OF 1998.

BETWEEN:

M/s. Sheeba Polysacks (P) Ltd.,
Rep. by its Gunapal Shetty,
Managing Director, No. 56,
Magadi Main Road,
Kamakshipalya,
Bangalore- 560 079. ... Petitioner.

(By Sri. Vasan Associates, for Petitioner.)

AND:

1. The Govt. of Karnataka,
Rep. by its Finance Secretary,
Vidhana Soudha,
Bangalore. ... Respondent.

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2. The Deputy Commissioner
of Commercial Taxes,
(Assessments-2),
City Division, -II.
Bangalore- 9. ... Respondents.

(By Smt. S. Sujatha, HOGP for Respondents.)

Writ petition is filed under Article
226 of the Constitution of India, with an
affidavit, praying to Quash vide Annx- A
to C dt:25.3.98 respectively by R-2. and etc.,

Writ petition is coming on for preli-
minary hearing this day the Court made the
following:

ORDER

The question is about the classification
of HDPE Fabrics/Sacks. It is stated by the
learned counsel for the petitioner that the

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matter is pending before the Apex Court. In this petition, the assessment order - has been challenged. In the matter of classification of a commodity, it has been held by the Apex Court in the case of - Delhi Cloth Mills - Vs.- R.R.Gupta (38 ITC 113) that the High^{Court} should not interfere under Art.226 of the Constitution and it is for the Taxing Authority to determine the nature and classification of a commodity. It may require evidence to be produced from either side and as such since the assessment has already been finalized the petitioner - may file appeal before the Appellate Authority within 4 weeks from to-day. If the appeal is filed with the aforesaid period no objection

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regarding limitation ^{could} ~~cannot~~ be taken.

The petition stands disposed of with
the above observations.

Sd/-JUDGE!

ss.

r.by:

c.by:

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Assistant Registrar
High Court of Karnataka
Bangalore-560 001.

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27.10-98

